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(54) ESTERIFIED PRODUCT AND COSMETIC **CONTAINING SAID PRODUCT**

(57) Abstract:

product MATERIAL:An esterified NEW dimethylpolysiloxanediol shown by the formula (R is alkyl; n is 0 or \approx 1 integer) and a fatty acid.

USE: A cosmetic having neither greasiness nor oily having gloss, not providing skin with irritation, excellent affinity for skin and touch, improved emulsifying properties, moisture retention, stability, etc., light color and an smell.

PREPARATION: Dimethylpolysiloxanediol shown by the formula is esterified with a fatty acid (preferably 2W18C fatty acid such as oleic acid, etc.) and the reaction product is successively decolored, deodorized and purified by steam.

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